

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations

2008

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☐ C Corporation☐ S Corporation ☐ Exempt Organization ☐ Limited Liability Company (electing to be taxed as a corporation)

FEIN

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2.

Enter as a positive number. 1 00

2 2008 disaster loss included in line 1. Enter as a positive number 2 00

3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions 3 00

4 a Enter the amount of the loss incurred by a new business included in line 3 4a 00

b Enter the amount of the loss incurred by an eligible small business included in line 3 4b 00

c Add line 4a and line 4b 4c 00

5 General NOL. Subtract line 4c from line 3 5 00

6 2008 NOL carryover. Add line 2, line 4c, and line 5. See instructions 6 00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income (loss) — Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2. If the corporation taxable income is \$500,000 or more, see instructions.

(g)
Available balance**Prior Year NOLs**

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss	(e) Carryover from 2007	(f) Amount used in 2008	(g) Available balance	(h) Carryover to 2009 col. (e) - col. (f)
2							

Current Year NOLs

(a) Year of loss	(b) Code — See instructions	(c) Type of NOL — See below*	(d) Initial loss	(e) Carryover from 2007	(f) Amount used in 2008	(g) Available balance	(h) Carryover to 2009 col. (e) - col. (f)
3 2008		DIS					col. (d) - col. (f)
4 2008							
2008							
2008							
2008							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2008 NOL deduction

1 Total the amounts in Part II, line 2, column (f). 1 00

2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0-. 2 00

3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7. 3 00